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**ASCENSION PARISH SHERIFF**  
**(AS EX-OFFICIO PARISH TAX COLLECTOR)**

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**FINANCIAL STATEMENTS**

**YEARS ENDED JUNE 30, 2000 AND 1999**

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate entities. The report is available for review at the Ascension Parish office or at the appropriate court.

Release Date **10-25-00**



**Postlethwaite & Netterville**

*(A Professional Accounting Corporation)*

CERTIFIED PUBLIC ACCOUNTANTS

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LOUISIANA

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ASCENSION PARISH SHERIFF  
(AS EX-OFFICIO PARISH TAX COLLECTOR)  
DONALDSONVILLE, LOUISIANA

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2000

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## Postlethwaite & Netterville

A Professional Accounting Corporation  
Associated Offices in Principal Cities of the United States  
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### INDEPENDENT AUDITORS' REPORT

Honorable Jeff Wiley  
ASCENSION PARISH SHERIFF  
( AS EX-OFFICIO TAX COLLECTOR )  
Donaldsonville, Louisiana

We have audited the financial statements of the Tax Collector Agency Fund of the Ascension Parish Sheriff as of and for the year ended June 30, 2000, as listed in the table of contents. These financial statements are the responsibility of the Ascension Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Ascension Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Ascension Parish, and the accompanying statements present information only on the activities as parish tax collector and are not intended to present fairly the financial position and results of operations of the Ascension Parish Sheriff. Furthermore, the accompanying statements have been prepared on the basis of cash receipts and cash disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Tax Collector Agency Fund of the Ascension Parish Sheriff as of June 30, 2000, and the collections, distributions, and unsettled balances of the Tax Collector Agency Fund for the period from July 1, 1999 through June 30, 2000, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2000, on our consideration of Ascension Parish Sheriff's internal control over financial reporting as it relates to the tax collector agency fund and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Postlethwaite & Netterville*

Donaldsonville, Louisiana  
August 22, 2000

**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**  
**TAX COLLECTOR AGENCY FUND**

**STATEMENT OF ASSETS AND LIABILITIES**  
**ARISING FROM CASH TRANSACTIONS**  
**June 30, 2000**

**ASSETS**

Cash	\$ 174,439
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**LIABILITIES**

Due to taxing bodies and others	\$ 174,439
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**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**  
**TAX COLLECTOR AGENCY FUND**

**STATEMENT OF COLLECTIONS, DISTRIBUTIONS,**  
**AND UNSETTLED BALANCES**  
**FOR THE PERIOD FROM JULY 1, 1999 THROUGH JUNE 30, 2000**

<b><u>UNSETTLED BALANCES AT JULY 1, 1999</u></b>	\$ 814,260
 <b><u>COLLECTIONS</u></b>	
Ad valorem taxes:	
Current year	31,981,945
Prior year	25,595
Protest Taxes - Current Year	15,503
State revenue sharing	1,515,721
Sporting licenses	148,464
Interest earned on:	
Time deposits	922
Delinquent taxes	28,866
Protested taxes	5,198
Costs, notices, etc.	8,950
Refunds and redemptions	336,362
Total collections	<u>34,067,526</u>
 Total	 <u>34,881,786</u>
 <b><u>DISTRIBUTIONS</u></b>	
Louisiana Department of Treasury	1,428,450
Louisiana Department of Agriculture and Forestry	2,679
Louisiana Department of Wildlife and Fisheries	127,783
Ascension Parish:	
Parish Council	6,481,071
School Board	18,846,418
Assessor	798,247
Sheriff	5,690,768
Hospital districts	643
Atchafalaya Basin Levee District	38,877
Bayou Lafourche Fresh Water District	25,419
Tax commissions	5,838
Pension funds	878,330
Refunds and redemptions	382,824
Total distributions	<u>34,707,347</u>
 <b><u>UNSETTLED BALANCES AT JUNE 30, 2000,</u></b>	
<b><u>DUE TO TAXING BODIES AND OTHERS</u></b>	 <u>\$ 174,439</u>



**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**  
**TAX COLLECTOR AGENCY FUND**

**NOTES TO THE FINANCIAL STATEMENTS**

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for collecting and distributing ad valorem property taxes, state revenue sharing fund, and angling, hunting, and trapping licenses.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accounts of the parish tax collector are established to reflect the collections imposed by law, distributions pursuant to such laws, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

**B. Reporting Entity**

Louisiana Revised Statute 24:513(K)(1)(b) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect financial activity of the sheriff relating only to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

**C. Cash and Cash Equivalents**

State law authorizes the sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. Furthermore, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law.

**2. Cash**

At year end, the carrying amount of the parish tax collector's deposits was \$174,439 and the bank balance was \$459,544. Of the bank balance, \$200,000 was covered by federal depository insurance and \$259,544 was covered by collateral at the fiscal agent bank in the name of the fiscal agent bank.





**ASCENSION PARISH SHERIFF**  
**Donaldsonville, Louisiana**  
**TAX COLLECTOR AGENCY FUND**

**NOTES TO THE FINANCIAL STATEMENTS**

3. **State Revenue Sharing**

The revenue sharing funds provided by Act 763 of 1990 were distributed as follows:

Louisiana Department of Treasury	\$ 166,854
Ascension Parish Sheriff:	
Police Jury	695,710
School Board	166,331
Assessor	89,385
Sheriff:	
Law enforcement	242,343
Commission	121,833
Atchafalaya Basin Levee District	7,548
Bayou Lafourche Fresh Water District	6,538
Pension funds	<u>19,179</u>
Total	\$ <u>1,515,721</u>

4. **Taxes Paid Under Protest**

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid will be segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds segregated will be held pending outcome of the suit. If the taxpayer prevails, the tax collector will refund the amount due with interest at the rate of two per cent per annum from the date the funds were received by the tax collector.

The following is a summary of the transactions relating to protested taxes:

Balance, July 1, 1999	\$ 768,433
Additions:	
Current year protested taxes	15,503
Interest earnings	5,198
Deletions:	
Prior year taxes settled	<u>(623,952)</u>
Balance, June 30, 2000	\$ <u>165,182</u>





OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS





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### INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Jeff Wiley  
ASCENSION PARISH SHERIFF  
(AS EX-OFFICIO TAX COLLECTOR)  
Donaldsonville, Louisiana

We have audited the financial statements of the Tax Collector Agency Fund of the Ascension Parish Sheriff as of and for the year ended June 30, 2000, and have issued our report thereon dated August 22, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Compliance

As part of obtaining reasonable assurance about whether the Tax Collector Agency Fund of the Ascension Parish Sheriff financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tax Collector Agency Fund of the Ascension Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Ascension Parish Sheriff, management, others within the organization, and Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Post letterhead: Netherly*

Donaldsonville, Louisiana  
August 22, 2000

